

3/30/2010



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending  
June 30, 2010

☒ BUDGET 53A-19-101

\_\_\_\_\_  
Date of Hearing

\_\_\_\_\_  
Date of Adoption

☐ ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

\_\_\_\_\_  
Entity **34 Wayne**

\_\_\_\_\_  
Prepared by

\_\_\_\_\_  
Date

\_\_\_\_\_  
email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Administrator:

\_\_\_\_\_  
Date

Return the **Budget** report (paper copy to Auditor, electronic to Von)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
2. School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne</b>				
<b>10 GENERAL FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	940,827		1,264,244
8120	Investments	-		-
8131	Receivables - Other Local	38,678		2,222
8132	Receivables - Property Taxes	455,265		539,500
8133	Receivables - State	-		4,469
8134	Receivables - Federal	128,264		291,395
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>1,563,034</b>		<b>2,101,830</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	348,702		432,153
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	355,914		340,019
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	455,265		539,500
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>1,159,881</b>		<b>1,311,672</b>
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments	-		-
9842	Reserved for Inventories	-		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	-		-
9851	Unreserved, Designated for Undistributed Reserve *	115,000		115,000
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	288,153		675,158
<b>TOTAL FUND BALANCES</b>		<b>403,153</b>		<b>790,158</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>1,563,034</b>		<b>2,101,830</b>

\* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated


Date Filed


# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne</b>				
<b>10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	523,619	598,100	597,990	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	35,518	13,600	13,583	
1700 Student Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	78,239	138,200	138,230	
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>637,376</b>	<b>749,900</b>	<b>749,803</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	548,327	1,391,000	937,520	
3015	Necessary Existent Small Schools	836,084	833,000	833,729	
3020	Professional Staff	196,909	177,200	177,207	
3025	Administrative Costs	136,581	206,200	206,160	
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	150,005	148,000	148,175	
3110	Special Education -- Self-Contained	9,535	11,300	11,254	
3120	Extended Year Program -- Severely Disabled	2,656	5,400	5,128	
3125	Special Education -- State Programs	32,473	33,800	33,800	
3155	Career & Technology Ed -- Add-On	227,238	227,500	227,511	
3160	Career & Technology Ed-- Set-Aside	72,214	60,000	60,000	
3230	Class Size Reduction (State Funds)	85,927	90,400	90,453	
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>2,297,949</b>	<b>3,183,800</b>	<b>2,730,937</b>	<b>-</b>
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented	3,805	3,100	3,149	
3212	Advanced Placement				
3213	Concurrent Enrollment	5,833	15,400	15,405	
3215	At-Risk -- Student Program	18,421	18,600	18,600	
3218	At-Risk -- Homeless and Minority	460	400	416	
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3636	English Language Learner Family Literacy Centers			22,851	
3640	Extended Day Kindergarten				
3762	Instructional Technology				
3270	Interventions for Student Success Block Grant	58,166	39,500	39,504	
3405	Social Security and Retirement	589,116	280,500	280,467	
3415	Pupil Transportation	202,250	170,600	170,649	
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	14,394			
3520	School Land Trust Program	91,134	79,100	79,065	
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway	17,922	18,400	18,371	
3805	K-3 Reading Achievement	55,938	51,900	51,934	
3522	Job Enhancement				
	Other State Sources MSP	167,968	62,700	56,578	
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>3,523,356</b>	<b>3,924,000</b>	<b>3,487,926</b>	<b>-</b>
Less Basic Local Levy			452,900		
<b>TOTAL STATE SUPPORT AMOUNT</b>		<b>3,523,356</b>	<b>3,471,100</b>	<b>3,487,926</b>	<b>-</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)	12,344	25,400	8,953	
3710	Driver Education (State Driver Training Tax)	34,450	39,800	39,823	
3810	Library Books & Electronic Resources		900	890	
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	278,531	212,000	211,984	
3900	Revenues From Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>3,848,681</b>	<b>3,749,200</b>	<b>3,749,576</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State	317,345	188,500	188,560	
4300 Restricted Revenue Direct From Federal	-			
4500 Restricted Federal Through State	-			
4520 Programs for the Disabled (IDEA)	102,406	62,000	61,928	
4530 Career & Technology Education	25,028	19,600	19,579	
46XX ARRA Programs		78,100	78,099	
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	11,123	15,000	15,076	
4800 No Child Left Behind (NCLB)	121,895	136,900	136,886	
4810 Federal Forest Service (in Lieu of Tax)	166,444	139,600	139,586	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>744,241</b>	<b>639,700</b>	<b>639,714</b>	<b>-</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>5,230,298</b>	<b>5,138,800</b>	<b>5,139,093</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

34 Wayne 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131	Salaries - Teachers	1,747,491	1,593,300	1,593,276
132	Salaries - Substitute Teachers	27,050	23,500	23,417
161	Salaries - Teacher Aides and Paraprofessionals	144,881	148,800	148,765
100	Salaries - All Other	44,040	24,200	44,252
	Total Salaries (100)	1,963,462	1,958,000	1,809,710
210	Retirement	304,062	261,400	261,393
220	Social Security	148,004	134,000	134,052
240	Insurance (Health/Dental/Life)	559,899	506,700	506,610
200	Other Benefits	4,878	5,600	5,548
	Total Benefits (200)	1,016,843	907,700	907,603
300	Purchased Professional and Technical Services	46,598	74,100	74,042
400	Purchased Property Services			
500	Other Purchased Services	34,113	39,600	39,565
561	Tuition to Other School Districts Within the State			
562	Tuition to Other School Districts Outside the State			
563	Tuition to Private Schools			
564	Tuition to Educational Service Agencies Within the State			
565	Tuition to Educational Service Agencies Outside the State			
566	Tuition to Charter Schools			
567	Tuition to School Districts for Voucher Payments			
569	Tuition--Other			
	Total Other Purchased Services (500)	34,113	39,600	39,565
600	Supplies	135,416	128,400	127,861
641	Textbooks	19,822	38,600	38,867
	Total Supplies (600)	155,238	167,000	166,728
700	Property (Instructional Equipment)	231,401	108,400	108,378
800	Other Objects	22,602	200	147
810	Dues and Fees			
	Total Other Objects (800)	22,602	200	147
	<b>TOTAL INSTRUCTION (1000)</b>	<b>3,470,257</b>	<b>3,255,000</b>	<b>3,106,173</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141	Salaries - Attendance and Social Work Personnel			
142	Salaries - Guidance Personnel	28,164	35,600	16,310
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel			
152	Salaries - Secretarial and Clerical			
100	Salaries - All Other	10,803	7,300	7,300
	Total Salaries (100)	38,967	42,900	23,610
210	Retirement	4,290	3,700	3,706
220	Social Security	2,981	1,800	1,734
240	Insurance (Health/Dental/Life)	14,208	6,100	6,027
200	Other Benefits	61	100	82
	Total Benefits (200)	21,540	11,700	11,549
300	Purchased Professional and Technical Services	13,929	11,500	11,340
400	Purchased Property Services			
500	Other Purchased Services	82	100	52
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	82	100	52
600	Supplies	1,461	800	713
700	Property	896	900	
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
	<b>TOTAL STUDENTS (2100)</b>	<b>76,875</b>	<b>67,900</b>	<b>47,264</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne</b>					
<b>10 GENERAL FUND</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
		<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
			<b>FY 2010</b>		<b>FY 2011</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	62,354	61,100	61,085	
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated	36,214	22,900	22,885	
100	Salaries - All Other				
	Total Salaries (100)	98,568	84,000	83,970	-
210	Retirement	14,300	11,900	11,889	
220	Social Security	7,540	6,200	6,203	
240	Insurance (Health/Dental/Life)	24,377	18,800	18,754	
200	Other Benefits		100	30	
	Total Benefits (200)	46,217	37,000	36,876	-
300	Purchased Professional and Technical Services	2,015	1,000	940	
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	1,364	1,200	1,131	
644	Library Books	7,257	7,500	7,510	
650	Periodicals	3,647	3,300	3,316	
660	Audio Visual Materials	1,180	1,900	1,873	
	Total Supplies (600)	13,448	13,900	13,830	-
700	Property	592	600	568	
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>160,840</b>	<b>136,500</b>	<b>136,184</b>	<b>-</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	58,695	76,800	76,719	
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	58,695	76,800	76,719	-
210	Retirement	5,638	9,100	9,048	
220	Social Security	4,490	5,900	5,881	
240	Insurance (Health/Dental/Life)	38,673	46,800	46,788	
200	Other Benefits	1,124	1,300	1,258	
	Total Benefits (200)	49,925	63,100	62,975	-
300	Purchased Professional and Technical Services	38,550	41,300	41,200	
400	Purchased Property Services	-			
500	Other Purchased Services	13,040	13,200	13,029	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	13,040	13,200	13,029	-
600	Supplies	6,835	6,200	6,180	
700	Property	1,644	2,600	2,613	
800	Other Objects	3,776	7,400	7,384	
810	Dues and Fees	9,504	2,600	2,535	
	Total Other Objects (800)	13,280	10,000	9,919	-
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>181,969</b>	<b>213,200</b>	<b>212,635</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	154,578	129,300	129,291	
152	Salaries - Secretarial and Clerical	73,523	75,400	75,383	
100	Salaries - All Other				
	Total Salaries (100)	<b>228,101</b>	<b>204,700</b>	<b>204,674</b>	-
210	Retirement	32,926	31,300	31,284	
220	Social Security	17,450	15,500	15,474	
240	Insurance (Health/Dental/Life)	90,108	78,600	78,635	
200	Other Benefits	536	600	576	
	Total Benefits (200)	<b>141,020</b>	<b>126,000</b>	<b>125,969</b>	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	2,068	1,100	1,098	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>2,068</b>	<b>1,100</b>	<b>1,098</b>	-
600	Supplies	6,324	5,600	5,575	
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>377,513</b>	<b>337,400</b>	<b>337,316</b>	-
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	85,733	74,200	74,105	
210	Retirement	12,332	11,700	11,314	
220	Social Security	6,559	5,700	5,667	
240	Insurance (Health/Dental/Life)	36,406	18,000	18,012	
200	Other Benefits	198	100	106	
	Total Benefits (200)	<b>55,495</b>	<b>35,500</b>	<b>35,099</b>	-
300	Purchased Professional and Technical Services	1,200	3,500	3,487	
400	Purchased Property Services				
500	Other Purchased Services	1,708	700	697	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>1,708</b>	<b>700</b>	<b>697</b>	-
600	Supplies	3,488	100	90	
700	Property				
800	Other Objects				
810	Dues and Fees	153	150	335	
	Total Other Objects (800)	<b>153</b>	<b>150</b>	<b>335</b>	-
<b>TOTAL CENTRAL (2500)</b>		<b>147,777</b>	<b>114,150</b>	<b>113,813</b>	-
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	164,852	147,900	147,870	
100	Salaries - All Other				
	Total Salaries (100)	<b>164,852</b>	<b>147,900</b>	<b>147,870</b>	-
210	Retirement	22,900	21,500	21,493	
220	Social Security	12,779	11,200	11,214	
240	Insurance (Health/Dental/Life)	38,994	36,400	36,348	
200	Other Benefits	9,783	10,400	10,331	
	Total Benefits (200)	<b>84,456</b>	<b>79,500</b>	<b>79,386</b>	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services	85,146	87,600	87,544	
500	Other Purchased Services	16,020	15,900	15,857	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>16,020</b>	<b>15,900</b>	<b>15,857</b>	-
600	Supplies	135,435	141,700	141,645	
700	Property	3,559	3,200	3,132	
800	Other Objects	40	100	130	
810	Dues and Fees				
	Total Other Objects (800)	<b>40</b>	<b>100</b>	<b>130</b>	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>489,508</b>	<b>475,900</b>	<b>475,564</b>	-



# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors	12,247	12,000	11,992	
172	Salaries - Bus Drivers	88,972	92,500	92,522	
173	Salaries - Mechanics and Other Garage Employees	4,540	4,800	4,765	
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	105,759	109,300	109,279	-
210	Retirement	13,483	12,700	12,697	
220	Social Security	8,091	8,200	8,120	
240	Insurance (Health / Accident / Life)	26,422	23,100	23,184	
200	Other Benefits	7,108	7,500	7,506	
	Total Benefits (200)	55,104	51,500	51,507	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	19,120	21,900	21,875	
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	800	900	900	
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem	4,356			
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	24,276	22,800	22,775	-
624	Motor Fuel	37,552	36,200	36,171	
625	Natural Gas				
626	Electricity				
600	Other Supplies	22,668	15,700	15,646	
	Total Supplies (600)	60,220	51,900	51,817	-
730	Equipment				
732	School Buses	143,642	67,200	67,170	
	Total Property (700)	143,642	67,200	67,170	-
890	Miscellaneous Expenditures		5,300	5,318	
891	Training				
	Total Other Objects (800)	-	5,300	5,318	-
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>389,001</b>	<b>308,000</b>	<b>307,866</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
100 Salaries	1,770	1,800	1,775	
210 Retirement				
220 Social Security	285	200	131	
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	285	200	131	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>2,055</b>	<b>2,000</b>	<b>1,906</b>	<b>-</b>
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>1,825,538</b>	<b>1,655,050</b>	<b>1,632,648</b>	<b>-</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	<b>5,295,795</b>	<b>4,910,050</b>	<b>4,738,721</b>	<b>-</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	70,000			
5210 Transfers Out to Other Funds	(34,000)	(18,000)	(18,000)	
5300 Proceeds From Sale of Capital Assets	6,157		4,633	
5400 Loan Proceeds	99,409			
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		(385,000)		
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>141,566</b>	<b>(403,000)</b>	<b>(13,367)</b>	<b>-</b>

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34 Wayne 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	637,376	749,900	749,803	-
3000 Total State	3,848,681	3,749,200	3,749,576	-
4000 Total Federal	744,241	639,700	639,714	-
<b>TOTAL REVENUES</b>	<b>5,230,298</b>	<b>5,138,800</b>	<b>5,139,093</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	2,745,907	2,699,600	2,531,712	-
200 Employee Benefits	1,470,885	1,312,200	1,311,095	-
300 Purchased Professional and Technical Services	102,292	131,400	131,009	-
400 Purchased Property Services	85,146	87,600	87,544	-
500 Other Purchased Services	91,307	93,400	93,073	-
600 Supplies	382,449	387,200	386,578	-
700 Property	381,734	182,900	181,861	-
800 Other Objects	36,075	15,750	15,849	-
<b>TOTAL EXPENDITURES</b>	<b>5,295,795</b>	<b>4,910,050</b>	<b>4,738,721</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(65,497)</b>	<b>228,750</b>	<b>400,372</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>141,566</b>	<b>(403,000)</b>	<b>(13,367)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>76,069</b>	<b>(174,250)</b>	<b>387,005</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>327,084</b>	<b>403,153</b>	<b>403,153</b>	<b>790,158</b>
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	<b>403,153</b>	<b>228,903</b>	<b>790,158</b>	<b>790,158</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

This was the amount set aside by the Board for the Undistributed Reserve

<b>34 Wayne</b>				
<b>21 STUDENT ACTIVITY FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	61,200		64,749
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>61,200</b>		<b>64,749</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>-</b>		<b>-</b>
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	61,200		64,749
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL FUND BALANCES</b>		<b>61,200</b>		<b>64,749</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>61,200</b>		<b>64,749</b>

<b>34 Wayne</b>				
<b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1740 Student Fees	20,610	10,300	10,203	
1750 School Vending	282	500	534	
1800 Community Services Activities				
1900 Other Revenues From Local Sources	158,619	142,600	142,578	
1940 Textbooks (Sales and Rentals)	1,383	1,400	1,398	
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>180,894</b>	<b>154,800</b>	<b>154,713</b>	<b>-</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3851 Teacher Materials & Supplies				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4900 Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>	<b>180,894</b>	<b>154,800</b>	<b>154,713</b>	<b>-</b>

## EXPENDITURES

<b>1000 INSTRUCTIONAL</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	2,916			
600 Supplies	160,259	5,200	5,192	
700 Property	-	25	22	
800 Other Objects		146,000	145,950	
810 Dues and Fees				
Total Other Objects (800)	-	146,000	145,950	-
<b>TOTAL OTHER SERVICES (1000)</b>	<b>163,175</b>	<b>151,225</b>	<b>151,164</b>	<b>-</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

34 Wayne 21 STUDENT ACTIVITY FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	-	-	-
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>	<b>163,175</b>	<b>151,225</b>	<b>151,164</b>	<b>-</b>

#### OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### SUMMARY - 21 STUDENT ACTIVITY FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	180,894	154,800	154,713	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>180,894</b>	<b>154,800</b>	<b>154,713</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	2,916	-	-	-
600 Supplies	160,259	5,200	5,192	-
700 Property	-	25	22	-
800 Other Objects	-	146,000	145,950	-
<b>TOTAL EXPENDITURES</b>	<b>163,175</b>	<b>151,225</b>	<b>151,164</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>17,719</b>	<b>3,575</b>	<b>3,549</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>17,719</b>	<b>3,575</b>	<b>3,549</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>43,481</b>	<b>61,200</b>	<b>61,200</b>	<b>64,749</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>61,200</b>	<b>64,775</b>	<b>64,749</b>	<b>64,749</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

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<b>34 Wayne</b>				
<b>23 NON K-12 PROGRAMS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	13,266		72
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	5,490		16,362
8135	Due from Other Funds	1,027		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>19,783</b>		<b>16,434</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>-</b>		<b>-</b>
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	19,783		16,434
9859	Unreserved, Undesignated Fund Balance	-		-

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<b>TOTAL FUND BALANCES</b>	<b>19,783</b>	<b>16,434</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>19,783</b>	<b>16,434</b>

<b>34 Wayne</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>23 NON K-12 PROGRAMS FUND</b>	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>	<b>FY 2010</b>	<b>FY 2011</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	2,708	2,000	2,001	
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>2,708</b>	<b>2,000</b>	<b>2,001</b>	<b>-</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped	13,098	23,600	23,588	
3209 Adult Education	20,784	17,800	17,738	
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>33,882</b>	<b>41,400</b>	<b>41,326</b>	<b>-</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Special Ed - Preschool	5,490	5,400	5,433	
4580 Adult Education			5,439	
4900 Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>5,490</b>	<b>5,400</b>	<b>10,872</b>	<b>-</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>42,080</b>	<b>48,800</b>	<b>54,199</b>	<b>-</b>



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34 Wayne 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	34,025	32,900	32,897	
210 Retirement	4,269	4,500	4,426	
220 Social Security	2,331	2,400	2,349	
240 Insurance (Health/Dental/Life)	8,728	5,600	5,586	
200 Other Benefits				
Total Benefits (200)	15,328	12,500	12,361	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	344	100	67	
600 Supplies	2,849	10,100	10,080	
700 Property		2,200	2,143	
800 Other Objects	167	200		
810 Dues and Fees				
Total Other Objects (800)	167	200	-	-
TOTAL OTHER SERVICES (3200)	52,713	58,000	57,548	-
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	52,713	58,000	57,548	-

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(70,000)			
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(70,000)	-	-	-

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<b>34 Wayne</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</b>

## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000	Total Local	2,708	2,000	2,001
3000	Total State	33,882	41,400	41,326
4000	Total Federal	5,490	5,400	10,872
<b>TOTAL REVENUES</b>		<b>42,080</b>	<b>48,800</b>	<b>54,199</b>
<b>EXPENDITURES BY OBJECT</b>				
100	Salaries	34,025	32,900	32,897
200	Employee Benefits	15,328	12,500	12,361
300	Purchased Professional and Technical Services	-	-	-
400	Purchased Property Services	-	-	-
500	Other Purchased Services	344	100	67
600	Supplies	2,849	10,100	10,080
700	Property	-	2,200	2,143
800	Other Objects	167	200	-
<b>TOTAL EXPENDITURES</b>		<b>52,713</b>	<b>58,000</b>	<b>57,548</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(10,633)</b>	<b>(9,200)</b>	<b>(3,349)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>(70,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(80,633)</b>	<b>(9,200)</b>	<b>(3,349)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>100,416</b>	<b>19,783</b>	<b>19,783</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>		<b>19,783</b>	<b>10,583</b>	<b>16,434</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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34 Wayne 31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2009		Balances at June 30, 2010
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9843	Reserved for Debt Service	-		-
9854	Designated for Other	-		-
9845	Reserved for Prepaid Expenditures	-		-
9849	Reserved for Construction Retention	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

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<b>34 Wayne</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	-	-	-	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	-	-	-	-
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	-	-	-	-

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest				
840 Redemption of Principal				
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures				
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	0	0	0	0

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>			-	-
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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<b>34 Wayne</b>				
<b>32 CAPITAL PROJECTS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	1,074,885		1,128,224
8120	Investments	-		-
8131	Receivables - Other Local	-		250,536
8132	Receivables - Property Taxes	418,396		362,579
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>1,493,281</b>		<b>1,741,339</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	418,396		362,579
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>418,396</b>		<b>362,579</b>
<b>9800 FUND BALANCES</b>				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance	1,074,885		1,378,760
<b>TOTAL FUND BALANCES</b>		<b>1,074,885</b>		<b>1,378,760</b>

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<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>1,493,281</b>		<b>1,741,339</b>	
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<b>34 Wayne</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	548,289	549,600	549,648	0
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	4,100	4,800	4,800	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>552,389</b>	<b>554,400</b>	<b>554,448</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation	106,628	104,000	103,775	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>106,628</b>	<b>104,000</b>	<b>103,775</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>659,017</b>	<b>658,400</b>	<b>658,223</b>	<b>0</b>

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34 Wayne 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## EXPENDITURES

<b>.0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700 STUDENT TRANSPORTATION</b>				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<b>34 Wayne 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	4,968	2,600	2,510	
400 Purchased Property Services				
460 Construction and Remodeling	213,800	51,800	51,756	
Total Property (400)	213,800	51,800	51,756	0
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements	8,547			
720 Buildings				
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment	13,282	28,500	28,523	
Total Property (700)	21,829	28,500	28,523	0
800 Other Objects	500	1,300	1,250	
830 Interest				
840 Redemption of Principal		0		
Total Other Objects (800)	500	1,300	1,250	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>	<b>241,097</b>	<b>84,200</b>	<b>84,039</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	<b>241,097</b>	<b>84,200</b>	<b>84,039</b>	<b>0</b>



# ANNUAL FINANCIAL REPORT

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34 Wayne 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(196,732)	(317,700)	(270,309)	
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(196,732)</b>	<b>(317,700)</b>	<b>(270,309)</b>	<b>-</b>

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	552,389	554,400	554,448	-
3000 Total State	106,628	104,000	103,775	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>659,017</b>	<b>658,400</b>	<b>658,223</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	4,968	2,600	2,510	-
400 Purchased Property Services	213,800	51,800	51,756	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	21,829	28,500	28,523	-
800 Other Objects	500	1,300	1,250	-
<b>TOTAL EXPENDITURES</b>	<b>241,097</b>	<b>84,200</b>	<b>84,039</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>417,920</b>	<b>574,200</b>	<b>574,184</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(196,732)</b>	<b>(317,700)</b>	<b>(270,309)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>221,188</b>	<b>256,500</b>	<b>303,875</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>853,697</b>	<b>1,074,885</b>	<b>1,074,885</b>	<b>1,378,760</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>1,074,885</b>	<b>1,331,385</b>	<b>1,378,760</b>	<b>1,378,760</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>34 Wayne</b>				
<b>40 BUILDING RESERVE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

<b>34 Wayne</b>				
<b>40 BUILDING RESERVE FUND</b>				
		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>
				<b>ORIGINAL BUDGET FY 2011</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1500	Earnings on Investments				
1900	Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>					
3000	Other State Revenues				
3600	Public Education Capital Outlay				
<b>TOTAL REVENUES, STATE SOURCES</b>		0	0	0	0

TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
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#### EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

#### OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

<b>34 Wayne</b> <b>40 BUILDING RESERVE FUND</b>	<b>ACTUAL</b> <b>FY 2009</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2010</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2011</b>
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>			-	-
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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34 Wayne 49 or 51 FOOD SERVICE FUND		Balances at June 30, 2009		Balances at June 30, 2010
BALANCE SHEET				
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		6,554
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	7,403		3,358
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8140	Inventories	4,299		6,496
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	-		-
8300	Other Assets - Enterprise Funds	-		-
<b>TOTAL ASSETS</b>		<b>11,702</b>		<b>16,408</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	1,027		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	4,299		6,496
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds	-		-
<b>TOTAL LIABILITIES</b>		<b>5,326</b>		<b>6,496</b>
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	6,376		9,912
<b>TOTAL NET ASSETS / FUND BALANCES</b>		<b>6,376</b>		<b>9,912</b>
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		<b>11,702</b>		<b>16,408</b>

34 Wayne 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500	Earnings on Investments			
1610	Sales to Students	72,153	60,300	60,343

# ANNUAL FINANCIAL REPORT

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<b>34 Wayne</b>					
<b>49 or 51 FOOD SERVICE FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
1620	Sales to Adults				
1690	Other Revenues From Local Sources	869	1,300	1,222	
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>73,022</b>	<b>61,600</b>	<b>61,565</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3700	Miscellaneous State Revenues				
3770	School Lunch	29,069	25,900	25,919	
<b>TOTAL REVENUES, STATE SOURCES</b>		<b>29,069</b>	<b>25,900</b>	<b>25,919</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4571	Lunch Reimbursement	14,668	13,800	13,820	
4572	Lunch Reimbursement (Free and Reduced Meals)	73,003	75,000	74,928	
4573	Special Milk Reimbursement	525			
4574	Breakfast Reimbursement	4,821	5,300	5,271	
4575	Child and Adult Care Food Program				
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue	17,402	15,600	15,637	
4970	Donated Commodities	12,353			
<b>TOTAL REVENUES, FEDERAL SOURCES</b>		<b>122,572</b>	<b>109,700</b>	<b>109,656</b>	<b>0</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>		<b>224,663</b>	<b>197,200</b>	<b>197,140</b>	<b>0</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>					
100	Salaries	106,971	95,900	95,841	
210	Retirement	14,225	13,900	13,835	
220	Social Security	8,183	6,700	6,647	
240	Insurance (Health/Dental/Life)	18,031	12,700	12,696	
200	Other Benefits	5,853	6,000	5,991	
Total Benefits (200)		<b>46,292</b>	<b>39,300</b>	<b>39,169</b>	<b>0</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Non-Food Supplies				
630	Food	64,157	52,300	52,213	
Total Supplies (600)		<b>64,157</b>	<b>52,300</b>	<b>52,213</b>	<b>0</b>
700	Property	23,490	4,800	4,800	
780	Depreciation - Enterprise Funds				
Total Property (700)		<b>23,490</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>
800	Other Objects	17,505	19,600	19,581	
810	Dues and Fees				
Total Other Objects (800)		<b>17,505</b>	<b>19,600</b>	<b>19,581</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>		<b>258,415</b>	<b>211,900</b>	<b>211,604</b>	<b>0</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds	34,000	18,000	18,000	
5210	Transfers Out to Other Funds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>34,000</b>	<b>18,000</b>	<b>18,000</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne</b>				
<b>49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</b>

## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	73,022	61,600	61,565	-
3000 Total State	29,069	25,900	25,919	-
4000 Total Federal	122,572	109,700	109,656	-
<b>TOTAL REVENUES</b>	<b>224,663</b>	<b>197,200</b>	<b>197,140</b>	<b>-</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	106,971	95,900	95,841	-
200 Employee Benefits	46,292	39,300	39,169	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	64,157	52,300	52,213	-
700 Property	23,490	4,800	4,800	-
800 Other Objects	17,505	19,600	19,581	-
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>258,415</b>	<b>211,900</b>	<b>211,604</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>(33,752)</b>	<b>(14,700)</b>	<b>(14,464)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>34,000</b>	<b>18,000</b>	<b>18,000</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>248</b>	<b>3,300</b>	<b>3,536</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>6,128</b>	<b>6,376</b>	<b>6,376</b>	<b>9,912</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>6,376</b>	<b>9,676</b>	<b>9,912</b>	<b>9,912</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2009		Balances at June 30, 2010
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	-		-
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds			
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL NET ASSETS / FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		-		-



# ANNUAL FINANCIAL REPORT

1/24/2011

34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

1/24/2011

34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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## OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

## SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)			-	-
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)


# ANNUAL FINANCIAL REPORT

1/24/2011

<b>34 Wayne SUMMARY - ALL FUNDS</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>REVENUES BY SOURCE</b>					
1000	Total Local	1,446,389	1,522,700	1,522,530	-
3000	Total State	4,018,260	3,920,500	3,920,596	-
4000	Total Federal	872,303	754,800	760,242	-
<b>TOTAL REVENUES</b>		<b>6,336,952</b>	<b>6,198,000</b>	<b>6,203,368</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	2,886,903	2,828,400	2,660,450	-
200	Employee Benefits	1,532,505	1,364,000	1,362,625	-
300	Purchased Professional and Technical Services	107,260	134,000	133,519	-
400	Purchased Property Services	298,946	139,400	139,300	-
500	Other Purchased Services	94,567	93,500	93,140	-
600	Supplies	609,714	454,800	454,063	-
700	Property	427,053	218,425	217,349	-
800	Other Objects	54,247	182,850	182,630	-
<b>TOTAL EXPENDITURES</b>		<b>6,011,195</b>	<b>5,415,375</b>	<b>5,243,076</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>325,757</b>	<b>782,625</b>	<b>960,292</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>(91,166)</b>	<b>(702,700)</b>	<b>(265,676)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>234,591</b>	<b>79,925</b>	<b>694,616</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>1,330,806</b>	<b>1,565,397</b>	<b>1,565,397</b>	<b>2,260,013</b>
<b>Adjustments to Beginning Fund Balance</b>		<b>-</b>	<b>#VALUE!</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>		<b>1,565,397</b>	<b>#VALUE!</b>	<b>2,260,013</b>	<b>2,260,013</b>

EOF

# ANNUAL FINANCIAL REPORT

1/24/2011

## 34 Wayne

### Detail Schedule of Property Tax

	2008-2009		2009-2010			2010-2011	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001250	356,919	.001433	433,200	433,187		
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)	.000156	48,100	.000156	44,500	44,429		
Board Leeway (53A-17a-151) (Reading Program)	.000121	29,900	.000121	36,900	36,876		
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000195	60,100	.000195	59,300	59,330		
Tort Liability (63-30-27)							
10% of Basic (53A-17a-145) Operating							
Redemptions - Basic Levy		28,600		19,700	19,703		
Redemptions - Voted Leeway							
Redemptions - Board Leeway				1,500	1,476		
Redemptions - Special Transportation				1,900	1,882		
Redemptions - Tort Liability							
Redemptions - Board Levy							
Redemptions - Reading Levy				1,100	1,107		
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Reading							
Vehicle Fees in Lieu of Tax - 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.001722</b>	<b>523,619</b>	<b>.001905</b>	<b>598,100</b>	<b>597,990</b>	<b>.000000</b>	<b>0</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000000</b>	<b>0</b>	<b>.000000</b>	<b>0</b>	<b>0</b>	<b>.000000</b>	<b>0</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.000000</b>	<b>0</b>	<b>.000000</b>	<b>0</b>	<b>0</b>	<b>.000000</b>	<b>0</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)	.001492	478,289	.001489	467,400	467,405		
10% of Basic (53A-17a-145) Capital	.000262	70,000	.000262	82,200	82,243		
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.001754</b>	<b>548,289</b>	<b>.001751</b>	<b>549,600</b>	<b>549,648</b>	<b>.000000</b>	<b>0</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.003476</b>	<b>1,071,908</b>	<b>.003656</b>	<b>1,147,700</b>	<b>1,147,638</b>	<b>.000000</b>	<b>0</b>

## ANNUAL FINANCIAL REPORT

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SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY  
For the Year Ended June 30, 2010

## 34 Wayne

## A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes _____	No _____
If yes, please furnish the following information:		
a. Date	_____	
b. Amount of Bonds	_____	
c. Number of Votes FOR	_____	
d. Number of Votes AGAINST	_____	

## B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
<b>General obligation bonds:</b>				
Face amount of bonds	-			-
Bond premiums	-			-
Bond discounts	-			-
School building revolving account balance	-	-	-	-
Deferred amounts on refunding	-			-
<b>Net bonds payable</b>	-	-	-	-
<b>Non-general obligation debt:</b>				
Obligations under capital leases	182,922	-	(59,985)	122,937
School building revolving account balance	-	-	-	-
Other debt:	-			-
<b>MUNICIPAL BUILDING AUTH REVENUE BOND:</b>	1,444,000		(223,000)	1,221,000
	-			-
	-			-
<b>Total non-general obligation debt</b>	1,626,922	0	-282,985	1,343,937

## C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes _____	No _____
2. If yes, please furnish the following information:	Date _____	Tax Rate Approved _____

## D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

1. Was a Board Leeway approved for this fiscal year?	Yes _____	No _____
2. If yes, please furnish the following information:		
Date of Formal Action (Must be prior to April 1)	_____	Tax Rate Approved _____

## E. BOARD LEEWAY (53a-17-151) Reading Program

1. Was a Board Leeway approved for this fiscal year?	Yes _____	No _____
2. If yes, please furnish the following information:		
a. Date of Formal Action (Must be by June 1)	_____	
b. Tax Rate Approved	Guarantee Prog. 0.000000	Low Income Prog. 0.000000

EOF

# ANNUAL FINANCIAL REPORT

1/24/2011

## SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2011

### 34 Wayne

ADJUSTED EXPENDITURES PER AFR  
FY 2008

	NONRESTRICTED			RESTRICTED		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT
FUND 10 MAINTENANCE AND OPERATION						
1000 INSTRUCTION	108,525		2,997,648	108,525		2,997,648
2100 SUPPORT SERV-STUDENTS			47,264			47,264
2200 SUPPORT SERV-INSTR-STAFF	568		135,616	568		135,616
2300 SUPPORT SERV-DISTRICT ADMIN	12,532		200,103	12,532		200,103
2400 SUPPORT SERV-SCHOOL ADMIN			337,316			337,316
2500 SUPPORT SERV-CENTRAL	335	113,478		335	113,478	
2600 OPER AND MAINT OF PLANT	3,262	472,302		3,262		472,302
2700 STUDENT TRANSP SERV	72,488		235,378	72,488		235,378
2900 SUPPORT SERV-OTHER		1,906			1,906	
5200 DEBT SERVICE						
6000 OTHER SOURCES/USES OF FUNDS	(13,367)			(13,367)		
FUND 23 NON K-12 PROGRAMS	2,143		55,405	2,143		55,405
FUND 31 DEBT SERVICE						
FUND 32 CAPITAL PROJECTS						
1000 INSTRUCTION 10% PROGRAM						
2000 SUPPORTING SERVICES						
2500 SUPPORT SERVICES - BUSINESS						
2600 OPER AND MAINT OF PLANT						
2700 STUDENT TRANS. SERVICES						
2900 OTHER SUPPORT SERVICES						
4000 FACIL ACQUISITION AND CONS	81,529		2,510	81,529		2,510
5000 DEBT SERVICE						
6000 OTHER USES OF FUNDS	(270,309)			(270,309)		
FUND 40 BUILDING RESERVE						
FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)	42,381		187,223	42,381		187,223
FUNDS OTHER (GOVT. OR ENTERPRISE)						
TOTALS	40,087	587,686	4,198,463	40,087	115,384	4,670,765

# ANNUAL FINANCIAL REPORT

1/24/2011

34 Wayne		SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2011			
ADJUSTED EXPENDITURES PER AFR		NONRESTRICTED		RESTRICTED	
FY 2008		EXCLUDED	INDIRECT	DIRECT	DIRECT

ALLOCATION OF NONRESTRICTED INDIRECT COST POOL				
SCH. J & FOOD SERVICES % CALCULATION		187,223	4.46%	
INSTRUCTION % CALCULATION	587,686	4,011,240	95.54%	
TOTAL INDIRECT, DIRECT, & %	587,686	4,198,463	100.00%	

ALLOCATION OF INSTRUCTION PORTION OF POOL			
AMOUNT ATTRIBUTED TO FOOD SERVICES		4.46%	
AMOUNT ATTRIBUTED TO INSTRUCTION	587,686	95.54%	561,475
TOTAL			561,475

ALLOCATION FOR CALCULATIONS			TOTAL
INSTRUCTION ALLOCATION		561,475	
FOOD SERVICES ALLOCATIONS			

THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.



## ANNUAL FINANCIAL REPORT

1/24/2011

**SCHEDULE J  
ALLOCATION OF INDIRECT COSTS FOR  
THE SCHOOL FOODS PROGRAM**

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

34 Wayne		Unallocable to School Food Program	Allocable to School Food Program	TOTAL
<b>Adjusted Expenditures FY 2009</b>				
<b>10 MAINTENANCE AND OPERATION FUND</b>				
<u>2500 Support Services - Central</u>				
100	Salaries	74,105		74,105
200	Employee Benefits	35,099		35,099
300-400	Purchased Services	3,487		3,487
500	Other Purchased Services	697		697
600	Supplies and Materials	90		90
TOTAL SUPPORT SERVICES - BUSINESS		113,478		113,478
<u>2600 Maintenance of Plant Services</u>				
100	Salaries	147,870		147,870
200	Employee Benefits	79,386		79,386
300-400	Purchased Services	87,544		87,544
500	Other Purchased Services	15,857		15,857
600	Supplies and Materials	141,645		141,645
TOTAL MAINTENANCE OF PLANT SERVICES		472,302		472,302
<u>2900 Support Services - Other</u>				
100	Salaries	1,775		1,775
200	Employee Benefits	131		131
300-500	Purchased Services			
600	Supplies and Materials			
TOTAL SUPPORT SERVICES - OTHER		1,906		1,906
<u>.0002 TAX RATE PROCEEDS</u>				
<u>2600 Maintenance of Plant Services</u>				
100	Salaries			
200	Employee Benefits			
300-500	Purchased Services			
600	Supplies and Materials			
TOTAL MAINTENANCE OF PLANT SERVICES				
<u>10% OF BASIC PROGRAM</u>				
<u>2500 Support Services - Central</u>				
600	Supplies			
<u>2600 Maintenance of Plant Services</u>				
600	Supplies			
<u>2900 Other Support Services</u>				
600	Supplies			
GRAND TOTAL INDIRECT COSTS		587,686		587,686

## ANNUAL FINANCIAL REPORT

1/24/2011

**SCHEDULE K**  
**UTAH STATE OFFICE OF EDUCATION**  
**SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION**  
**FIXED RATE WITH CARRY FORWARD PROVISION**

34 Wayne

RESTRICTED RATE	FY 2008		FY 2010		FY 2012	
	FY 2006	FY 2008	FY 2008	FY 2010	FY 2010	FY 2012
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	4,363,367	4,960,391	4,960,391	4,670,765	4,670,765	
INDIRECT COSTS:						
POOL	130,133	136,888	136,888	115,384	115,384	
CARRY FORWARD	8,588	8,588	(12,264)	(12,264)	(14,116)	
<b>TOTAL</b>	<b>138,721</b>	<b>145,476</b>	<b>124,624</b>	<b>103,120</b>	<b>101,268</b>	
<b>RATE</b>	<b>3.18%</b>		<b>2.51%</b>		<b>2.17%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		4,960,391		4,670,765		0
RATE		3.18%		2.51%		2.17%
CALCULATED RECOVERY		157,740		117,236		0
ACTUAL POOL COSTS		(145,476)		(103,120)		(0)
OVER (UNDER) RECOVERY		12,264		14,116		0

NON-RESTRICTED RATE(S)	FY 2008		FY 2010		FY 2012	
	FY 2006	FY 2008	FY 2008	FY 2010	FY 2010	FY 2012
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	3,865,122	4,444,757	4,444,757	4,198,463	4,198,463	
INDIRECT COSTS:						
POOL	628,378	652,522	652,522	587,686	587,686	
CARRY FORWARD	66,685	66,685	(79,960)	(79,960)	(33,036)	
<b>TOTAL</b>	<b>695,063</b>	<b>719,207</b>	<b>572,562</b>	<b>507,726</b>	<b>554,650</b>	
<b>RATE</b>	<b>17.98%</b>		<b>12.88%</b>		<b>13.21%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		4,444,757		4,198,463		0
RATE		17.98%		12.88%		13.21%
CALCULATED RECOVERY		799,167		540,762		0
ACTUAL POOL COSTS		(719,207)		(507,726)		(0)
OVER (UNDER) RECOVERY		79,960		33,036		0
<b>FOOD SERVICE</b>						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RATE</b>	<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

**ANNUAL FINANCIAL REPORT**  
**SCHEDULE L**  
**UTAH STATE OFFICE OF EDUCATION**  
**INDIRECT COST NEGOTIATION AGREEMENT**

1/24/2011

**34 Wayne**

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

**SECTION I: Rates**

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2010 - June 30, 2011	13.21%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2010 - June 30, 2011	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2010 - June 30, 2011	2.17%	Instructional Programs

\* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

**SECTION II: General**

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (Prior Year):** The Prior Year Actual have been pre-loaded as well as the Current Year budget. The cells are not locked however so you can change them. Please complete the current fiscal year actual and next fiscal year budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

## BUDGET

### 1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2010 budget column
- c. **Original Budget (Next Fiscal Year):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

### 2. DUE DATE:

#### **School Districts,**

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

#### **Charters**

- a. **July 15th.**

### 3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

### 4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Beginning in the 2010-2011 year you will need to break the 10% of Basic tax rate into a general fund amount and a Capital Projects amount and show the amount budgeted in the proper fund. Revenues and expenditures are to be reported in the appropriate fund. (See Tax Worksheet) There should be no transfers for amounts between funds other than those allowed in 2010 HB 295 for Fiscal Years 2011 and 2012.

### 6. DISTRIBUTION OF THE BUDGET REPORT:

**Please send a completed (paper copy) report to:**

\* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Utah State Office of Education  
c/o Von Hortin  
von.hortin@schools.utah.gov

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### **ACTUAL**

#### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

#### **2. SIGNATURES:**

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

#### **3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):**

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

#### **4. ACCOUNT CODING:**

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

#### **5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

#### **6. UNDISTRIBUTED RESERVE:**

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

**Please email the completed report to:**

- \* School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)

**Please send the signature page to:**

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P. O. Box 144200  
Salt Lake City, UT 84114-4200

**Please send the completed (paper copy) report to:**

- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

### 8. DISTRIBUTION OF THE AUDIT REPORT:

**Please send one copy to:**

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P.O. Box 144200  
Salt Lake City, Utah 84114-4200
- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
- \* Bureau of the Census  
Attention: Single Audit Clearinghouse  
Data Preparation Division  
1201 East 10th Street  
Jeffersonville, Indiana 47132  
(include signed copy of Data Collection Form)